



DECLARATION AND POWER OF ATTORNEY

As a below-named inventor, I hereby declare that:

My residence, post office address, and citizenship are as stated below next to my name.

I believe I am the original, first and sole inventor (if only one name is listed below) or an original, first and joint inventor (if plural names are listed below) of the subject matter which is claimed and for which a patent is sought on the invention entitled:

SHEET PROCESSING METHOD

(Title of Invention)

the specification of which:
(check one)

___ is attached hereto.

X was filed on April 15, 2004

Application Serial No. 10/826,958

and was amended by _____
(if applicable)

I hereby state that I have reviewed and understand the contents of the above-identified specification, including the claims, as amended by any amendment referred to above.

I acknowledge the duty to disclose to the Office all information known to me to be material to patentability as defined in Title 37, Code of Federal Regulations, Section 1.56.

I hereby claim foreign priority benefits under Title 35, United States Code, Section 119 of any foreign application(s) for patent or inventor's certificate listed below and have also identified below any foreign application for patent or inventor's certificate having a filing date before that of the application on which priority is claimed:

Prior Foreign Application(s)

Priority Claimed

<u>Number</u>	<u>Country</u>	<u>Filing Date</u>	<u>Yes</u>	<u>No</u>
<u>2003-142861</u>	<u>Japan</u>	<u>May 21, 2003</u>	<u>X</u>	_____

I hereby claim the benefit under Title 35, United States Code, Section 120 of any United States Application(s) listed below and, insofar as the subject matter of each of the claims of this application is not disclosed in the prior United States application in the manner provided by the first paragraph of Title 35, United States Code, Section 112, I acknowledge the duty to disclose to the Office all information known to me to be material to patentability as defined in Title 37, Code of Federal Regulations, Section 1.56 which became available between the filing date of the prior application and the national or PCT international filing date of this application:

Application Serial No.Filing DateStatus

And I hereby appoint Ivan S. Kavrukov (Reg. No. 25161); Christopher C. Dunham (Reg. No. 22031); Norman H. Zivin (Reg. No. 25385); John P. White (Reg. No. 28678); Robert D. Katz (Reg. No. 30141); Peter J. Phillips (Reg. No. 29691); Richard S. Milner (Reg. No. 33970); Richard F. Jaworski (Reg. No. 33515); Paul Teng (Reg. No. 40837), and each of them, all c/o Cooper & Dunham LLP of 1185 Avenue of the Americas, New York, New York 10036 (Tel. 212-278-0400), my attorneys, each with full power of substitution and revocation, to prosecute this application, to make alterations and amendments therein, to receive the patent, to transact all business in the Patent and Trademark Office connected herewith and to file any International Applications which are based thereon under the provisions of the Patent Cooperation Treaty.

Please address all communications, and direct all telephone calls, regarding this application to:

Richard F. Jaworski Reg. No. 33,515
Cooper & Dunham LLP
1185 Avenue of the Americas
New York, New York 10036
Tel. (212) 278-0400

I hereby declare that all statements made herein of my own knowledge are true and that all statements made on information and belief are believed to be true; and further that these statements were made with the knowledge that willful false statements and the like so made are punishable by fine or imprisonment, or both, under Section 1001 of Title 18 of the United States Code and that such willful false statements may jeopardize the validity of the application or any patent issued thereon.

Full name of sole or
first joint inventor Tamaki KANEKO

Inventor's signature Tamaki Kaneko

Citizenship Japan Date of signature August 11, 2004.

Residence 2-16-16 Kataseyama, Fujisawa-shi, Kanagawa-ken Japan

Post Office Address Same as Residence